4

A COMPENDIOUS

HISTORY

OF THE

TAXES

OF

FRANCE,

And of the

OPPRESSIVE METHODS

Of RAISING of them.

LONDON:

Printed by *J. M.* and *B. B.* for *Richard Baldwin* near the *Oxford Arms* in *Warwick-Lane*. MDCXCIV.

NZ
Z694co

To the RIGHT HONORABLE

THOMAS

EARL OF

STAMFORD,

Lord Gray *of* Grooby, *&c.*

MY LORD,

THE *Deſign of this Treatiſe being only to inſpire the* Engliſh *Nation with a greater Love of their* LIBERTIES, *by repreſenting (in its true Colours) the miſerable Slavery to which* France *is reduced, it could not properly be addreſs'd to any other than to a* publick *Aſſertor of the* publick *Liberty. But amongſt the ſeveral* Competitors *for that glorious Title, I think, I may with juſtice ſay, no Perſon has ſo good a claim to it, as your Lordſhip: Your being committed to the* TOWER, *and a*

SCAFFOLD *erected for your Tryal, are Demonstrations that they who then* conspired *the Ruin of* England, *look'd upon your Lordship as a principal* Bulwark *that obstructed their Designs; and therefore did their utmost to remove you, in order to their farther Progress. Your Lordship's* SUFFERINGS *for the Nation's safety entitled you to the* General *Thanks of the Kingdom; though I must not say, your Lordship was the* only *Nobleman that was struck at by the* Persecution (*not to say* Tyranny) *of those Times.*

But whosoever recalls to mind the Transactions of 1688, *must withal remember the important Services wherewith you signalized your self for the* RESCUE *of this Nation. You, my Lord, amongst the illustrious* Undertakers, *durst shew a good Example by appearing the* FIRST *in Arms,* and displaying in open Field the Colours of *Liberty, thereby giving Life to that famous, but languishing,* Association, *when it had been almost cast away in a* Storm *at Sea.*

This is a glorious Circumstance, and (must be allowed) peculiar to your Lordship.

There are some Persons in the World, who appear very zealous for their Country, and for their Princes; and yet have been so unhappy, as not to escape the Prejudices of having their Zeal been thought to have chiefly centred on their private Interests: *What your Lordship has done, leaves no room for any such Suspicion: for nothing can be found more* disinterested.

You have vigorously asserted the Right *of your Country, and as vigorously expres's'd your* Zeal *to their* MAJESTIES, *in contributing so much to the placing the* Crown *on their Heads, and afterwards, your* Fidelity, *in that* great Share *which it is well known your Lordship had in its farther Settlement by the* Recognition-Bill,

You have done all to an Eminent Degree, and all this too at your own Expence: For hitherto your Great and Noble Services have only *been* their own Reward.

What I have as yet mentioned concerning your Lordship, has been only with relation to publick Affairs, *and the Service of their present Majesties; but what could I not say of those shining Qualities and Vertues which are conspicuous in your Lordship, and render you* eminently *valuable to all those who have the Honour of being personally acquainted with you.*

These are Particulars I could easily enlarge upon, without fearing any other Censure than that of your own Modesty, which I am unwilling to offend; but Justice obliges me (at least) to say, that what your Lordship has performed for the Publick *deserveth the* Gratitude *that distinguish'd the first Age of the* Roman *Commonwealth; and will be admired so long as People retain any Sense of, and Love for* Liberty.

These, my Lord, must needs be the Sentiments of all true English *Men; since even Natives of other Countries*

are

are charmed with ſo extraordinary *a Merit, for which I cannot but expreſs the greateſt Veneration, though I was born and bred up in a Country wholly infected with* Servitude. *Wherefore upon ſo juſt an occaſion, I thought it my Duty, as it is my Ambition, to profeſs my ſelf with all imaginable Reſpect and Sincerity,*

My LORD,

Your Lordſhip's

Moſt Humble,

And moſt obedient Servant,

A COMPENDIOUS HISTORY OF THE TAXES of *FRANCE*.

HOW very great the Tyranny is, that the *French* King exerciſes over his Subjects, I hope this *Engliſh* Nation, in general, are not to learn now, becauſe ſo many Learned Pens have, in their various excellent Ways of Writing, endeavour'd to acquaint all the World with it. This I muſt confeſs; but yet at the ſame time I cannot forbear to ſay, That, in my Opinion, none of thoſe admirable Authors have hit upon the *True Turn* of it: For though it is plain and manifeſt, that the *French* King could never have built ſo many beautiful and coſtly Palaces, never have bought ſo many Towns, corrupted and bribed into his Intereſts ſo many Men in all the Courts of *Europe*, and kept ſuch numerous Armies as he has in Pay, without vaſt Summs of Money; and that that Money could be no other than the *Blood* and *Sweat* of his People: Yet, in my Judgment, ſuch a Conſequence, how natural and plain ſoever it be in it ſelf, is not fitted for all Capacities. This very Conſideration alone, has obliged me to take another Method; and that I may the better convince all Men of the exceſſive Tyranny

of *Lewis* XIV. I will not make uſe of the pathetical Figures of *Rhetorick*, but only ſet before the Eyes of this Nation *a Compendious Hiſtory of the Taxes*, which the *French* King's Subjects are forced to pay to their inſulting Maſter; and, if I am not extreamly miſtaken, theſe will give us a true and impartial *Idea* of the Gentleneſs of the *French* Government, which is ſo much talked of, and ſo much admired by the Enemies of the Felicity of *England*.

Though the execution of my Deſign may ſeem at firſt pretty eaſie; yet when it is narrowly and throughly examined into, it will be found attended with innumerable Difficulties; and I dare ſay, that the matter I deſign to handle now, is not only an *Original*, but alſo a very dark Myſtery, almoſt impenetrable to Strangers, and much unknown to the greateſt part of *Frenchmen* themſelves. 'Tis not then to be expected that I ſhall be nicely exact in every particular; that is what I dare not promiſe: But what I engage my ſelf to do, is, to advance nothing in theſe Papers, but what ſhall be moſt certainly true, and which I have ſet down, as they have occurred to my Mind, without having any regard to the *Antiquity* of the Taxes I ſpeak of. Another difficulty which has been almoſt inſuperable to me, is a genuine Tranſlation of the Names which the *French* have given to thoſe Impoſitions: For as *England* has always vigorouſly preſerved Her LIBERTIES, the very Words which expreſs the *Servitude* and *Slavery* of other Nations, are wanting in her Language. O fortunate Iſland! may'ſt thou for ever continue in that happy Ignorance.

ARTI-

ARTICLE I.

Of the TAILLE.

THe *Taille* is a Tax, or Subſidy, which was formerly granted to the Kings of *France*, by the Three Eſtates of the Kingdom, upon ſome extraordinary and emergent Occaſions: But in proceſs of time, it became a Tax *Jure Divino*, and was continued in ſucceſſion by Arbitrary Power. *Lewis* XI. who was the firſt that openly invaded the Liberties of his Subjects, was alſo the firſt that raiſed this Tax without the Conſent of the Three Eſtates, and who made it ſucceſſive likewiſe. The *Taille* is threefold; *viz. Real*, *Perſonal*, and *Mix'd*. *Real*, is when it is only impoſed upon Lands, as in ſome parts of the Province of *Gueinne*, where a Man muſt pay a certain Summ to the King for every Acre of Land he is poſſeſs'd of. *Perſonal*, is when it is Aſſeſs'd upon any Perſonal Eſtate; that is, among the *French*, the Money that a Man is ſuppoſed to have in his own hands, or to be worth in Lands, and Houſes in his Induſtry, Art, or Ability, to get Money. Laſtly, the *Mix'd* is ſo denominated, becauſe in ſome parts of that Kingdom the Lands are not only aſſeſſed ſo much *per* Acre, but the Proprietor beſides is taxed for his Money, Art, and Ability. This Explanation I thought neceſſary for the better underſtanding of my Subject.

The *Real Taille*, though very burthenſome, yet however it is the leaſt heavy upon the People: For if a Man has but forty Acres of Land, he cannot be aſſeſſed for fifty; whereas in all Provinces of *France*, except *Guienne*, the *Taille* being every-where *Perſonal*, or *Mix'd*, a Man is aſſeſſed for what he has, and for what he has not, that being at the Diſcretion of the *Intendants*

dants of the Provinces, or ſome other Officer, called *Eleus*, who are not only appointed for thoſe things. Hence it comes to paſs, abundance of People are aſſeſſed much more than what their yearly Rent is really worth; and a Cobler, or other poor Fellow, that hath nothing in the World to live on but the benefit of his Arms, ſhall yet notwithſtanding be taxed four or five Crowns a Year. Were it not beyond my Deſign, I could eaſily give you many inſtances of the extream heavineſs of this Tax; but for brevity ſake I ſhall content my ſelf with this: That a Baker of *Goneſſe* near *Paris*, was aſſeſſed for his *Perſonal Eſtate*, though he had not an Inch of Land, 1200 *French* Crowns a Year; that is, 270 *l. Sterling*. This is a Pattern by which we may readily judge of the whole Piece.

To ſay poſitively what the whole Summ amounts to, that is impoſed upon the Kingdom for this *Taille*, it is in a manner impoſſible; for the *French* King does encreaſe or diminiſh it according as he Himſelf pleaſeth: That is to ſay, according to the Expences he ſees himſelf oblig'd to be at. *An.* 1684. when I was in *France*, the ſaid Summ amounted to Forty millions of *French* Livres; that is, above Three millions Sterling: But if we conſider, that at that time the *French* King had Peace with all the World, we may eaſily believe that this Tax exceeds now Fifty millions and above. How this Tax is impoſed and levied, all inquiſitive Perſons, I hope, will be glad to know; and therefore for their ſatisfaction, I'll relate it as plainly as the darkneſs of the matter will permit.

The King reſolveth firſt in his Council what Summ of Money is to be levied on his Subjects; then Commiſſions are iſſued forth to the General Treaſurers of the *Generalities* of the Kingdom, to give them power to levy the Summ agreed upon. Theſe Commiſſions being received, the Treaſurers make a Diviſion of the

Summ

Summ to be levied, proportionable to the extent of the ſeveral *Elections* under them; which *Diviſion*, or *Repartition*, is ſent to the King, who thereupon ſends a Commiſſion to the Officers of each *Election*, by which they are ordered and enabled to raiſe ſuch a Summ in their reſpective Diſtricts. Theſe Officers meet, and make the *Regiſters of Taxes*, wherein each Town, Borough, Hamlet, or Pariſh, is aſſeſſed. Each Pariſh has one of theſe Regiſters ſent to it, whereupon the Inhabitants make choice of one or more of them to raiſe the Summ aſſeſſed by the Officers of the *Elections*. Theſe are called Collectors, and they tax each Inhabitant according to his Eſtate: But though they are forbiden to do it out of any ill-will or malice, yet they will eaſe their Friends, though they cruſh the others: And this is the cauſe of a great many Miſchiefs, and of divers Families being abſolutely ruined by theſe unjuſt Stewards.

The Kingdom of *France* being ſo very great, it is not Forty nor Fifty millions that would ruine its Inhabitants, were that Summ but equally ſhared; but, as I have already obſerved, ſome being eaſed, when others are over-charged, and this Misfortune coming upon every Man in his turn, the Collectors being changed ſo every Year, it happens that at laſt all become poor and miſerable. Well; we have now ſeen how that Tax is impoſed; let us in the next place ſee how it is levied. Should I ſay that the manner of collecting the *Taille*, is very near as grievous as the *Taille* it ſelf, I ſhould ſay nothing but what is very true, though at firſt it ſeems almoſt incredible. To clear therefore this point, I ſhall obſerve to you only, That the People being grown very poor, they cannot exactly pay all that they are aſſeſſed; and upon failure thereof, which muſt be Quarterly, the General Receiver, or Treaſurer of each *Election* immediately ſends an Officer, called *Por-*

teur

teur de Contrainte, or *Commiſſary*, to quarter upon the *Collectors*, or *Inhabitants* of ſuch a Pariſh, which is ſo in Arrear, with two or three Men, whoſe Pay amounts to *Thirteen* or *Fourteen* Shillings a Day, where they remain till they have other Orders from the *Receiver*, which he never grants but upon full payment. And tho' this way of Levying is rude and ſevere, yet it is very gentle, if compared with what they do in ſome Provinces of *France*, where the *Receiver*, inſtead of *Commiſſaries*, make uſe of *Soldiers*, whom they Quarter at diſcretion upon thoſe who make the leaſt default in payment. And this is nothing leſs than *Dragooning*. 'Tis alſo worth our *Remark* to obſerve, That when an Inhabitant is become ſo poor, as he is utterly unable to pay his Tax, or ſuppoſe that the Collector ſhould prove a Rogue, and play away the King's Money, the other Inhabitants are bound to anſwer for each of theſe Diſaſters.

There are ſome Provinces in *France* that are not liable to the *Taille*; for thoſe of *Burgundy*, *Brittany*, and *Languedoc*, are free from it, at leaſt as to the Name: For truly at the bottom, they pay too as well as the reſt; but with this only difference, That inſtead of *Taille*, their Subſidy is called *Don Gratuit*, a Free Gift of the Eſtates of thoſe Provinces. What thoſe of *Burgundy* give, I cannot tell at preſent; but the *Free Gift* of *Brittany* and *Languedoc* amount every Year to above Six hundred thouſand Pounds of our *Engliſh* Money. Thoſe who are not throughly acquainted with the State of *France*, will likely fall into a great Miſtake at the firſt reading of this, and fancy to themſelves, That the State of thoſe Provinces are like the Parliament of *England*; but leſt I ſhould give any occaſion for ſo great an Errour, I think it neceſſary to explain my ſelf. The truth is, That the States of *Languedoc* and *Britanny* were formerly like thoſe of *England*, but now they

are

are only a Shadow of what they have been. They meet every Year, and upon their meeting, the Governour of the Provinces, or ſome other Great Lord, demands from them, in the Name of the King, Three or Four millions of Livres, more or leſs, as the King pleaſeth. His Speech, for the Formality ſake, is indeed taken into Conſideration; but the Summ muſt be granted, with this only Shadow, or Remain of Authority, That they grant ſomewhat leſs, perhaps by Fifty Crowns, than the King hath demanded. This is all; for they have no Power to meddle with any other Affairs. After ſuch a Digreſſion, which I have thought neceſſary for my Reader's Information, give me leave to reſume the Thread of my Diſcourſe.

Some Towns alſo are free from the *Taille*; but inſtead of that, they pay ſome other Duties, more than an Equivalent with that *Horrid Tax:* Thoſe Duties are called *Entries*; but they deſerve to be conſidered *a-part* by themſelves in another *Article*, which will be no leſs curious, or uſeful to be known. Where the *Taille* is *Perſonal*, the Noblemen and Chief Magiſtrates, as Councellors in Parliament, are alſo free from it, at leaſt as to their Perſonal Eſtate; but their Lands are aſſeſſed, as well as thoſe of other Men, except ſeven or eight Acres, and provided they plough them themſelves, that as the King is reſolved to loſe nothing, it happens that their Farmers are a great deal more Taxed than other Men; and I remember thereupon, That a Farmer of a Mannor at *Villeneuve St. George*, called *Les Bergeries*, about four Leagues from *Paris*, was Aſſeſſed every Year * Nine hundred Livres, though he paid but Five hundred to his Landlord, Monſieur *de Commartin*, Councellor of State.

* 69 *l.* 4 *s.* 6 *d.* ſterl.

Theſe

Theſe are the Obſervations I have thought fit to make upon the *Taille*, which, I hope, will give a pretty clear *Idea* of it? I will now proceed to conſider the Conſequences of it: For it is not of this *Monſter*, like that of the *Naturals*, that thoſe die without any Iſſue, but this has a numerous Poſterity. The firſt is the *Taillon*, which is an additional Tax, and that was raiſed at firſt by *Henry* II. *Anno* 1549. towards the encreaſe of the Pay of his *Gens d'Armes*, who then lay Billetted in Villages, and to enable them to pay their Hoſts whatever they had from them. The poor Country-men thought then to have got a little eaſe; but ſoon after they became as much oppreſſed by their unruly *Gueſts* as ever: So that whatever had been pretended to them for their Eaſe, proved only a Trick to drain their Purſes the more. Now every-body knows, that the cuſtom of Billetting the *Gens d'Armes* in Villages, has been laid aſide; but for all that, the *Taillon* is ſtill continued, and ſo the People are bound to pay it, which amounts to above the Third part of the *Taille*.

The other Children of that *Monſter*, are the *Contributions* which the *French* King raiſes upon his Subjects, and a Subſidy for the Winter-Quarters of his Soldiers. To explain this, it muſt be obſerved, That in time of War, the *French* King is obliged to Quarter his Troops upon the Frontiers, as alſo, or at leaſt the greateſt part of them in time of Peace, becauſe of the numerous Gariſons he is forced to have: Now to keep them in Pay, there is a general Aſſeſſment laid upon moſt of the Towns of the Kingdom, whereby they are forced to pay the Subſidy called the *Winter-Quarters*, at the rate of Five pence a Day for each private Sentinel; and becauſe the Country-People are bound to contribute Oats and Hay for the maintenance of the Horſe that are Gariſon'd in the Towns, when the Troops are in *Flanders*, or in other Frontiers,

they

they are likewiſe forced to convert thoſe Oats and Hay into Money; and this is called *Contribution*, which brings to the King a great Summ of Money; thoſe Commodities being valued at the *Diſcretion* of thoſe Officers who are appointed for that purpoſe. Now what Summ that Subſidy, or Contributions produce, 'tis impoſſible to determine; but it cannot but be very great, conſidering the vaſt number of Soldiers that the *French* King has in Pay, and the numbers of the Towns he has in *France*.

And yet how chargeable ſoever that Subſidy is, the *French* Soldiers are ſuch inſulting and lawcy Gueſts, that the People would pay twice as much more, if they could but free themſelves from thoſe troubleſome Viſits: And this Inſolence is countenanced by the Government ſo much the more, becauſe of the great Advantage the King receiveth by it, many Towns paying more to be free from their Winter-Quarters, than they do for the *Taille*; which they ſhould not do, were theſe Soldiers kept under as ſevere a Diſcipline as they are in *England*, and only Quartered in Publick Houſes.

ARTICLE II.

Of the GABELLE.

THIS is not ſo much a Tax laid by the *French* King upon his People, as it is the engroſſing of a Trade to Himſelf, whereby his Subjects are forced to buy the Salt from him at his Granaries, and at his own Price. How great a Profit he maketh of that Commodity, few People know; and I am afraid, that few will believe what I am going to ſay upon that

Subject: For though we are uſed to hear of the great and advantagious Returns, that our Merchants receive from the *Eaſt* and *Weſt-India's*, yet they are not to be compared to what the *French* King gets upon his Subjects by this *Gabelle*.

How common Salt is in *France*, thoſe that have travelled in the *Pays d'Aunix*, or *Xaintonge*, cannot be ignorant of; but for thoſe who have not ſeen the *Salt-Marſhes* of that Country, I hope, it will be ſufficient to let them know, That a certain Meaſure, called *Muyds de Boſſe*, weighing 5200 Pounds, is bought there, at ſome times, for Three ſhillings and Six pence, and never dearer than Four ſhillings and Six pence of *Engliſh* Money. 'Tis there that the *French* King buys that Commodity, to ſell it again to his Subjects, in all the Provinces of his Kingdom, except *Poictou*, *Xaintonge*, *Guienne*, and *Britanny*, where the *Gabelle* is not as yet impoſed. There may be alſo ſome other Tracts of Land free from that Tax, but they are very inconſiderable.

Now to underſtand what Profit he maketh upon that Merchandiſe, it ought to be obſerved, That the *Muyds de Boſſe* contains 52 other Meaſures, called *Minots*, that is, 100 Pounds weight; and that each *Minots* is ſold, at this time, in *Paris* at the King's *Granaries* for 64 *Livres*: So that there being 52 *Minots* in each *Muyds de Boſſe*, as I have ſaid, it follows, That the ſame quantity of Salt that the *French* King buys for Four ſhillings and Six pence at utmoſt, is ſold to his Subjects, at his Granaries in *Paris*, for 3328 *Livres*; that is, 256 *l.* Sterling. 'Tis true, it is not ſold at that rate in all the Provinces where the *Gabelle* is impoſed; but there is a very inconſiderable difference; and now every-where near *Paris*, as in *Normandy*, &c. it bears the ſame Price.

I

I don't queſtion, but that at the firſt ſight of ſo extravagant a Price, many People will be apt to think, that I impoſe upon their Credulity; but there are ſo many conſiderable Witneſſes of what I ſay in this Kingdom, 'tis very eaſie for any Man to enquire into the Truth of this matter: I muſt only give you this Caution, That in time of Peace, the *Minots* which is now ſold for 64 *Livres*, was then bought for 44 *l*, but with this difference alone, the whole Account is but pure matter of Fact.

How neceſſary ſoever the Commodity of Salt be, that high Price would diſcourage many People from making uſe of it; but to prevent that, there are ſuch good Orders made, that it is impoſſible to avoid it. 1. The importing of foreign Salt, is forbidden upon pain of Death: So that let the Salt of the King's Granaries be never ſo dear, yet becauſe it is abſolutely neceſſary, the *French* are forced to buy it. 2. Salt is impoſed upon the People there, as the *Taille*; ſo that each Family muſt take every Year a certain quantity of it, proportioned to the number of their Family and Eſtate; and ſo let them be never ſo willing to eat their Bread and Meat without Salt, yet the King will loſe nothing by it.

This is the reaſon that ſome Provinces are ſaid to be liable to the Salt of *Granaries*, and others to the Salt of *Impoſition*. To underſtand this Diſtinction, it muſt be obſerved, That in *Paris*, and ſome other Cities and Countries, Salt is not impoſed upon the Inhabitants as the *Taille*; and that if they buy any, it is out of neceſſity, and not from any other violence: But in *Normandy*, *Picardy*, *Champaigne*, *Anjou*, and other Places, there are Officers appointed to examine each Family, and to aſſeſs them a *Minot* more or leſs, according to their Number and Eſtate. Let People ſay what they will, as, That they are ſo poor as that they

are unable to pay it, they muſt take the quantity aſſeſſed; and if they do not pay it within ſix Months after, they muſt expect a *Military* Execution; and God knows how ſevere that is.

A Man ſo compelled to buy a Commodity, which is a great deal too dear for his Purſe, would gladly ſell it again, could he find a favourable Opportunity. And there is nothing in this, but what is very natural; but there are ſuch Penalties, both for the Buyer and Seller, that it is very dangerous for either of them to drive on ſuch a Trade. The firſt Offence is puniſh'd with a Fine; but in caſe the Offender be unable to pay it, he is condemned to the Penalty of the ſecond Offence, which is Corporal; *viz. To be branded with a Red Flower-de-Luce upon the Cheek*, or the Shoulder. And ſo hard a Puniſhment ought, one would think, to deter any Man from Offending twice: Yet there are ſome who Offend a third time; and thoſe, upon Conviction, are ſent Slaves to the *Gallies*, were it only for a Pound of Salt, given, ſold, lent, or bartered. The ſame Puniſhment is inflicted upon the *Faux Sauniers*; that is, a ſort of People, who invited by the high Price of Salt, convey it ſecretly from *Poictou* and *Britanny*, into the Provinces liable to the *Gabelle*.

The Fiſhermen, and other Inhabitants of the Sea-Coaſts, would have a very officious Neighbour, were they but ſuffered to make uſe of Salt-Water: But to hinder it, there are Watches appointed; and were a Man once convinced for having made uſe of it, he would be no leſs ſeverely puniſhed than a *Faux Saunier*.

How heavy that curſed *Gabelle* is upon the *French* Nation, will appear, I hope, by what I have already ſaid: But yet were it fairly managed, it would not however be intolerable: For it is certain, that the Cheats and Knaveries committed on that account, are

more

more to be feared than the Impoſition it ſelf. This Tax robs a Man but of his Money; but the Managers of it can deprive him both of his Reputation, Life, and Eſtate: For the Tools of Slavery and Arbitrary Power being always, and every-where alike, I mean Covetous, Baſe, Unmerciful, and Treacherous, it happen, many times, that under colour of ſearching a Man's Houſe upon pretence of Forbidden Salt, they will hide ſome themſelves in a Corner, where they are ſure to find it again upon a ſecond Viſit; and this is ſufficient to fine a Man, perhaps, more than he is worth in the World. But if a Man ſhould have an Enemy, who is ſo baſe as to bribe the *Officers of the Salt* into his Intereſts, and oblige them to ſerve that Trick thrice upon him, which he can do for a little Summ of Money; that Man ſhall be ſent a Slave to the *Gallies*, which is a Puniſhment worſe a thouſand times than Death it ſelf. This Obſervation is not grounded only upon a bare Peradventure, but there are many Examples of it; and were it not for fear of bringing a Diſgrace upon ſome Families that are now in *England*, I could produce very good *Authorities*.

I have ſaid, that the Province of *Poictou*, *Xaintonge*, *Britanny*, and *Guienne*, are free from the *Gabelle*; and perhaps ſome will wonder at it; and ſhould I omit to ſay what I know upon that point, likely enough I ſhould be blamed. That diſtinction, in my Opinion, is grounded upon three Reaſons: 1. *Britanny* being united to the Crown of *France* but ſince *Charles* VIII. who married the Heireſs of that fine Dutchy, 'tis no wonder that the Inhabitants of that Province have greater Privileges than others. And ſo I may ſay the ſame thing as to *Poictou* and *Guienne*, thoſe Countries being formerly ſubjected to the Crown of *England*. But as for *Xaintonge*, or *Pays d'Aunix*, truly there is another particular Reaſon: For, *Firſt*, Would it not be too ſe-

vere,

vere, nay, and inconſiſtent too with the *French* King's Intereſts, to impoſe the *Gabelle* in that very Place where the Salt is made? *Secondly*, If we conſider how common and general the Inſurrections were in *Britanny* and *Guienne*, in 1674. when the *French* King attempted to put that burthenſome Exciſe upon them, perhaps we ſhall find a reaſonable Cauſe to conclude, That if the *Gabelle* be not introduced in thoſe Provinces, 'tis purely becauſe the Inhabitants are no ways diſpoſed to ſuffer it. Their Inſurrection was ſo great, that they were forced to give over that Deſign; and had the *Confederates* but made uſe of that favourable Opportunity, it might have proved a fatal Conſequence to the Grandeur of that Prince. *Thirdly*, Though theſe Reaſons ſeem very probable, and it is poſſible that they have in a great meaſure contributed to the Eaſe of thoſe Provinces; yet I take the *French* King to be ſo great an Enemy to every thing that has but the Shadow of *Liberty*, and ſo jealous of his *Arbitrary Power*, that I do verily believe he would have cruſhed the pretended Privileges of thoſe Provinces, and impoſed upon them the *Gabelle*, had he not been kept from it by other Conſiderations: What they were, I can't tell, except thoſe great Summs of Money which thoſe Counties have, *finance*, from time to time preſented to the King; at leaſt I know this, That they were given for that end, that ſo they might be free from that terrible Tax: And I ſee no cauſe why I may not conclude, That this is the principal Reaſon, why they have not yet undergone a Fate that is common to all the other Provinces of *France*.

Now an Exciſe that is ſo heavy and burthenſome, would bring into the King's Coffers a world of Money, where he not forced to be at ſuch vaſt Expences; firſt, in tranſporting of Salt from the Place where it is made, into the other Provinces; and, ſecondly, in maintaining

ing above Twenty thouſand Men, that are employed about raiſing the *Gabelle*, or for watching over the *Faux Sauniers*, and others, who would cheat the King otherwiſe, in all probability.

ARTICLE III.

Des AIDES. *Of* AIDS.

LEs *Aides*, are an Exciſe upon Wine, which is very conſiderable; but for the better underſtanding of it, I muſt, in the firſt place, tell you ſomething of the Meaſures that are uſed in *Paris*. We had ſo great a Trade at *Bourdeaux* for Wine, that, I believe, very few People are ignorant of what the Meaſure is the *French* call there a *Tonneau*; but in *Paris* and the Environs of that City, they ſpeak only of *Muyds*, which is the Third part of a *Tonneau*, and contains about 280 *Pints*, *Paris* Meaſure, which is about as many *London Quarts*. And now after this Explanation, I will proceed.

When the Proprietors of the Vineyards about *Paris* have ſold their Wine, they are obliged to declare it at a certain *Office*, which is appointed for that purpoſe, in a convenient place, and to tell the *Officers*, or *Clerks*, at what Price they ſold it *per Muyd*, and to pay One Penny *per* * *Livre*, beſides an additional Duty of Sixteen Pence Half-penny *per Muyd*. The Wine-Coopers, or whoever have bought that Wine to be carried into *Paris*, are forced to make a like Declaration at the the Gates of the City, and to pay the like Summ, *viz.* One Penny *per Livre*, and Sixteen pence Half-penny *per Muyd* for the Additional Duty. But here we muſt take notice, That this Second Office has a greater

* The *French Livre* is 18 *d.* ſterl.

greater Power than the Firſt; for by their own Authority, they may arbitrarily put what Price they pleaſe upon the Wine, which very much increaſes the Duties upon it; and, God knows, they ſeldom, if ever, fail of this. But over and above all theſe Impoſitions, they pay for the *Duty of Entry* 22 *Livres per Muyd* to the King, beſides ſome other Duties to the *Town-Houſe*. Wine being thus brought into their Cellars, they then muſt pay yearly to the King 8 *Livers* 1 *Sous*, or Penny half-penny, for having the liberty to ſell it again: And when they ſell it, they muſt make again the like Declaration as before, and pay the like Summs. As theſe Duties and Declarations were too frequent, the Wine-Coopers uſed formerly to conceal the true Price of their Wine; but now they dare not do it, for fear of being catched: For the Exciſe-men knowing the general Price of Wine, as well as the Wine-Coopers themſelves, and having Power to take it, paying to the Coopers the Price he has put upon it in his Declaration, they would run the riſque of ſuffering great loſs and damage.

We have hitherto ſeen what the Duties are that the Wine-Merchants pay; let us ſee now what thoſe are that are impoſed upon the Vintners, I mean, thoſe who ſell Wine by Retail. 'Tis not free for any Man in *Paris* to ſet up a Sign and ſell Wine, as it is in *London*; I mean, after he has ſerved an Apprenticeſhip, the time appointed by the Cuſtoms: This Liberty muſt be obtained from the *French* King; and for it a Man muſt pay yearly 8 *Livers* 1 *Sous*, or Penny half-penny; this is called *The Duty of Sign*. Beſides, they were formerly obliged to give the *Eight Part* of the Money they received for the ſale of their Wine; but becauſe this was too troubleſome, as well to the King's Officers, as to the Vintners themſelves, they made an Agreement to pay 8 *Livres* 1 *Sous Half-penny* for every *Muyd* of Wine

they

they Sell, let it be good or bad. This is what the *French* call *Le Huitieme*, and in what Duties that great Exciſe upon Wine doth conſiſt, called *Les Aides*, I think now not improper to re-capitulate, all thoſe Duties that we may ſee in one view, what they amount to.

And the better to illuſtrate the matter, I muſt put a Price upon the *Muyd* of Wine, and ſee what Money comes to the King by the Sale of that *Muyd*, that is, ſomewhat like our *Hogſhead*, but a little larger, containing about 280 *Quarts*. The common *Price* about *Paris* was, in time of Peace, 18 or 20 *Livres per Muyd*, but now it is four times as dear again; ſuppoſing, however for our purpoſe, that a *Muyd* of Wine be Sold in the Vineyards for 18 *Livres*, that is, near 27 Shillings of our Money, the Proprietor muſt pay, in the firſt place, Two Shillings, and Ten Pence Half-penny, for the firſt Duty of the Declaration; the like Summ muſt be paid by the Wine-Merchant at the Gates of the City, ſuppoſing the Officers to be honeſt; (but if they will put a higher Price upon it, for it abſolutely depends on their Roguery, or *Caprichio*, I can't ſay nothing to that) and 22 *Livres*, beſides for the Duty of *Entry*; ſo that it is manifeſt, a Hogſhead of Wine, which was Sold for 27 Shillings Sterling, pays to the King, beſides ſome Duties to the *Town-Houſe*, 38 Shillings, and 9 Pence.

Theſe are the Duties of the firſt Sale; now let us ſuppoſe that the ſame *Muyd* be Sold to a Vintner: As the Wine-Merchant muſt get ſomething to live, he cannot Sell it for leſs than *Sixty Livres*, having laid out Forty three already, beſides the Expences of the Carriage; upon which, he muſt pay again for the Declaration One Penny *per Livre*, and the Additional Duty, which comes to Five Shillings, and Ten Pence Half-penny, and the Vintner beſides, being obliged to

pay 8 *Livres*, One Penny Half-penny; it followeth, that the King receiveth from this ſecond Sale, 12 *Livres*, Seven Pence, that is, 19 Shillings, Six Pence, one Farthing of our *Engliſh* Money, which being joined to 39 Shillings, and Nine Pence of the firſt Sale; it appears, that a *Muyd* of Wine, Sold at firſt for Twenty Seven Shillings, pays to the King Two Pounds, Nineteen Shillings, Three Pence Farthing.

Now 'tis not only in *Paris* that theſe *Aides* are impoſed, but all the Provinces of this Kingdom, except *Languedoc*, *Guienne*, *Limoſin* and *Brittany*, are liable to this Exciſe. Indeed the *Entries* are not ſo conſiderable in the other Towns, as they are in *Paris*; but they pay every where the *Huitieme*, that is, the Eighth part of the Price of their Wine. And as to the Countries, becauſe there can be no Duty of *Entry* laid on them, they pay therefore, in lieu of it, another, which, in my Opinion, is much worſe. As ſoon as ever the Vintage is over, the *Rats de Cave*, *Cellar Rats*, (ſo the People call the Officers for the *Aides*) go into every Man's Cellar, be he of what Sort ſoever, and take an exact Account of the Wine they have in them: And three Months after, they make a ſecond Search, to ſee what is become of that Wine; and if any has been Sold, they muſt ſtrait produce the Acquitances of the Office, which is appointed for the *Declaration* of the Price, and of the Additional Duty which I have already explained. And as for the Wine which has been drunk in the Family, they pay another Duty, called *Le trop beu*, that is to ſay, *Too much drunk*; and this Tax amounts to 8 *Livres*, or 12 Shillings, Sterling. Now this Viſit coming Quarterly, muſt needs be very roubleſom; But is this not an undeniable Proof of the Fatherly care the *French* King takes of his People? Perhaps they would otherwiſe make an immoderate uſe of the Creature, ;

but

but this Duty indoctrinates them to be ſober, in pity to their Purſes.

I had forgot, the Province of *Normandy* muſt alſo be excepted; though others pay only the *Eighth* Part, but this pays the *Fourth* of all the Liquors that are Sold in Publick Houſes; as *Wine*, *Beer*, *Cider*, *Aqua vitæ*, and the like; ſo that if a Quart of Wine ſhould be Sold for Two Shillings, the King muſt have Six Pence out of it, beſides all other Duties of *Entry*, *&c.* which I have before mentioned. Theſe Duties of *Entry*, are different one from the other, almoſt in every Town; but at *Rouen*, the Capital City of the Province, they amount to 15 *Livres per Muyd*, that is, 22 Shillings and 6 Pence Sterling. I cannot ſay poſitively what it is they pay for *Cider*, or *Beer*, but as much as I can remember of it, 'tis about the *Fourth* Part of what they pay for *Wine*. It is likewiſe to be obſerved, that becauſe *Normandy* produces no *Wine*, and there are exceſſive Cuſtoms every where upon the Frontiers of that Province, as well as at the Sea Ports; therefore inſtead of the *Quatrieme*, or Fourth Part, the King receives above one *Half*.

When I ſaid that the Duty of *Entry* for Wine, amounts, at *Paris*, but to 22 *Livres*, or 33 *s.* and 9 *d.* Sterling, it is to be underſtood, of the moſt Common Wine; for the Beſt pay a great deal more. The *Muſcadine*, for inſtance, pays 2 *l.* 10 *s.* and the *Aqua vitæ* 3 *l.* 16 *s.* 6 *d.*: But I muſt obſerve to you, that the *Aqua vitæ* pays a double Duty, that is, the *Fourth* Part inſtead of the *Eighth*.

Though *Britanny* be a *Pays d'Etats*, as the *French* call it, yet it hath a terrible Exciſe there upon Wine, Such are the *Great and Little Duties* of the States, which come to a Hundred *Livres*, or 7 *l.* 13 *s.* 9 *d.* Sterling *per Tonneau*, *Bourdeaux* Meaſure, that is, 4 Hogſheads of Wine, containing, in all, about 840 of our *London*

Quarts. And though this Exciſe is raiſed upon Wine, Sold only in Publick Houſes, and no where elſe, yet about ſix Years ago was it let to Farm for *Three Millions* of *Livres*, which amounts to 230769 *l.* 4 *s.* 6 *d.* Sterling, whereof *Two Million, Five Hundred Thouſand Livres* are paid to the King, and the other Five Hundred Thouſand are to bear the Charges of the States of the ſaid Province. Over and above theſe Duties, there is another called *Impoſt & Billot*, belonging only to the King, which brings every Year into his Coffers 500000 *Livres*. This Duty conſiſts in 34 Shillings and 7 Pence, which the King takes there upon every Tun of Wine. He hath alſo a Cuſtom of 3 Shillings 9 Pence upon every Tun of Wine, brought to *Britanny* by Sea: So that all theſe Duties, when compared together, make it plainly manifeſt, that the Exciſe upon every Tun of Wine, amounts to 9 *l.* 4 *s.* 6 *d.* which is more than the Price of the Wine. This, I think, is ſufficient to explain the Matter I was to make out, *viz.* Wherein conſiſted the Exciſe upon Wines, which the *French* call *Les Aides*; but to have it more clearly underſtood, I would again deſire the Reader, to read it with Care and Attention.

ARTICLE

ARTICLE IV.

Of the ENTRIES.

THIS is a General Exciſe upon every thing that comes to *Paris*; for nothing there is free, but *Air*, beſides the River which runs through the middle of the City. I wiſh I could be as particular upon this Article, as I have been upon the others, but it cannot reaſonably be expected, that the Memory of a Man is able to ſupply him, for ſuch an Undertaking; however I'll do my Endeavour to explain it, as well as I can.

In the *Entries* of *Paris* and *Rouen*, there is included a Duty which the *French* call *Pie-fourchie*, that is, an Exciſe upon all *Cloven-footed* Beaſts; as Oxen, Sheep, Swine, and the like. They pay for every Ox, at this time, 9 Shillings Sterling; for a Cow, 7 Shillings 6 Pence; 3 Shillings 4 Pence for a Calf, or a Hog: half a Crown for a Sheep, and five Groats for a Lamb. I ſay, at this time, for in times of Peace, this Duty was not ſo high by one half. There is a Duty too upon Fowls, which is 4 Pence *per Livre*, let unto Farm, near 25 Thouſand Pounds.

The Impoſition that is laid upon Timber, and other Wood fit for Work and Service, is Let, or at leaſt, was ſo ſome Years ago, for 15384 *l.* 12 *s.* Sterling, *per Annum*.

That upon *Fire-wood* amounts to much more, but indeed I cannot now remember, nor learn, how much the juſt Summ is: But this I can ſay, that they pay One Shilling and Three Pence, for every Load of *Fire-wood*; and whoſoever will conſider the largeneſs of the City of *Paris*, the Numbers of Families in it, and that they burn no *Sea-Coles*, cannot but agree, that this Tax muſt bring

bring in a vaſt Summ of Money to the Exchequer. I muſt plead the like Excuſe, as to the Duties of *Entry* laid upon *Charcoal*, and *Hay*, and both *Salt* and *Freſh Fiſh*; but the Reader may eaſily gueſs, that they are not in any diſproportion to thoſe I have already mentioned.

Eggs, *Butter*, *Cheeſe*, and all manner of *Herbs* pay 4 Pence *per Livre*, that is, 4 Shillings *per* Pound.

If all the Money accreuing from thoſe Impoſitions, were brought into the King's Treaſury, it would amount to a vaſt Summ; but it muſt be obſerved, that from time to time the *French* King Createth (to uſe the *French* Phraſe) many Imployments *en Titre d'Office*, that is, Hereditary-Imployments, to be Overſeers of the Sales of certain Commodities, with a Privilege, that no Body ſhall Sell what they Sell themſelves; and beſides, they take for their own Uſe, one part of the Duties that are laid upon ſome certain Commodities. Some Years ago, there were 44 *Jurez* (ſo they call them) Created all at once, to Sell, or Appraiſe *Fowls*, and each of them paid down above 3000 Pounds, and to repay themſelves, they took 3 Half-pence *per Livre*. A like number was Created for *Fiſh*, with the ſame Salary. Thoſe for *Hay* are far more numerous, but then they are not altogether ſo dear, for they may be bought for 2307 *l.* 13 *s.* 6 *d.* Thoſe upon *Charcoal* coſt above 3000 *l.* but they are not many, but thoſe upon *Wood* are innumerable; and I am very well informed, that the *French* King has received out of thoſe Offices for *Wood*, near Two Millions, Four Hundred Thouſand Pounds Sterling. Now to re-pay themſelves, they are allowed, as I have ſaid, ſome Duties; but the King, very often, demands from them ſome ready Money, and this encreaſeth their Duties ſo much the more, and is the Reaſon that all manner of things are grown *gradatim* in *Paris*, to ſuch an exceſſive Price; for there is a *General Exciſe*

upon

upon all things in the World that come into that City, even to the very *Aſhes*, and *Old Lees* of Wine, and the Duty laid upon them was Let at 1223 *l.* 1 *s.* 6 *d.*

And this Duty of *Entry* is not particular only to *Paris*; for it is impoſed upon moſt parts of *France*, with this only Difference, That the Duties are not exacted ſo high every-where. One Example of this, I hope, will be ſufficient:

At *Caen* in *Normandy*, a Place well known to our *Engliſh-men*, they pay for every Pound of *Butter* a Half-penny.

For a Load of *Fire-wood*, 10 Pence.

For a Load of *Timber*, 13 Shillings 4 Pence.

For a Load of *Hay*, 1 Shilling 8 Pence.

For a Horſe-Load of *Wood*, as they uſe in that Country, 2 Pence Half-penny.

For a Horſe-Load of *Fiſh*, 3 Shillings and 5 Pence.

For the Load of a *Man*, or *Woman*, of *Fiſh*, 8 Pence. And

For a Horſe-Load of *Corn*, 1 Shilling.

ARTICLE V.

Of the King's DEMESNE *and* CUSTOMS.

I Have but very little to ſay upon theſe Heads; for I don't look on them to be an Effect of *Arbitrary Power*: All Crowns in the World muſt have a ſufficient Revenue, either in Lands, or Cuſtoms, to ſupport them; and ſo has the Crown of *France*. But as the *French* Kings have, within this laſt Century, very much enlarged their *Primitive Power*, 'tis no wonder if they have encreaſed likewiſe their ancient Patrimony. The Duty join'd to the *Demeſne*, which I take to be

be Tyrannical, is that called *Lods & Ventes*; that is, a certain Summ of Money which People are forced to pay, whenever they ſell their Eſtates, or any part of them. Indeed, this Duty is not in all Places alike; in the Country where the Cuſtomary Law of *Paris* is received, the *Buyer* is obliged to pay the King the *Twelfth Penny*; that is to ſay, Out of 12 Thouſand Pound, One Thouſand: But at *Troyes* in *Champaigne*, they pay Three Shillings and four Pence out of every Pound; and that Duty is paid, the one half by the *Buyer*, and the other half by the *Seller*. This is very hard.

This *Tax*, for truly it deſerves no better a Name, is not of the Creation of this *French* King; but about Twelve Years ago, he created another very like it: For he ordered, That all People ſhould pay the ſame Duty, whenever they Bartered their Lands, as if they had ſold them for ready Money. This was harder yet than the other; and never were the *French* King's Subjects ſo much haraſs'd and plagu'd upon account of any Tax, as they have been of this: For they have been forced to pay the Arrears thereof, if I may ſo call it, having been call'd to give an account for theſe Twenty Years laſt paſt.

The *Traites Foraines*, or Cuſtoms, are a Duty laid upon all Commodities that are exported from *France*, or imported into it: But this in it ſelf is not very ſurprizing, ſince ſome ſuch Duty as this is generally over all the World, and is, no doubt, the ſlighteſt of all Taxes; yet the *French* King has raiſed it to ſuch a vaſt degree, that it is become abſolutely Tyrannical and Slaviſh. I'll give you but one Inſtance, *viz.* upon *Sugar*, which pays *Three Pence per Pound*. Another Obſervation I ſhall make upon theſe Cuſtoms, is, That the following Provinces, to wit, *Brittany*, *Poictou*, *Xaintonge*, *Guienne*, *Languedock*, *Provence*, *Dauphine*, *Lorrain*, and

and the *New Conqueſts*, being look'd upon all of them as *Foreign States*, there is another Cuſtom upon all Commodities that are exported or imported into theſe Provinces, which is ſo ſevere and rigorous, as if they were exported into *Holland*. Why theſe *Provinces* ſhould be accounted *Foreign States*, I could never hear any other Reaſon given, but that formerly they were ſubjected to ſome particular Princes, and not to the Crown of *France*; but pray, Was not *Normandy* Ruled by her own Dukes, as well as *Aquitaine*.

ARTICLE VI.

Of ſeveral TAXES, *and Creations of* OFFICES.

THE Office of Councellor in Parliament in *France*, are not Diſpoſed of like thoſe in *England*, for theſe are given *Gratis*, but the others are Sold by the *French* King. There is alſo another conſiderable Difference between them, *viz.* That the Place of a Judge here is, *Quam diu bene ſe geſſerit*; whereas the Imployments of Councellors in Parliament in *France*, are Hereditary: But this muſt be obſerved, that to keep thoſe Places to their Families, they are obliged to pay every Year a Duty, which is called *Paulette*, from one *Paulet*, who was the firſt that contrived this Tax. This Duty amounts to Fifty Pounds *per Ann.* for each Councellor; and beſides all this, they are forced likewiſe to make a Loan, or rather, a Gift to the King, every Five Years, which is Nine times as much as the Annual Duty; and ſhould they fail performing theſe Conditions, they preſently loſe their Right of Inheritance. When ever a Councellor dies, or by any Reſignation, his Son comes into his Place, he muſt pay another Duty, which a- *The Paulette.*

mounts to the Eighth Part of the Price of the Place, whatever it be, ſo that if the Place be valued at Fifty Thouſand Crowns, he muſt pay above Six Thouſand. There is an Office appointed for the receiving of this Money, and for the Sale of vacant Places, called *Le Bureau des Parties caſuelles*.

The Decimes of the Clergy.

The *Decimes*, or Tenths of the Clergy, is a Tax which all the Clergy-Men of the Kingdom pay to the King out of their Livings. This Tax, at firſt, was granted the Kings of *France*, upon Pretence of a War againſt the *Infidels*; and, if I am not miſtaken, it began in 1189. It was very inconſiderable at firſt, as appears by its very Name, and granted only for a certain time; but ſucceeding Kings have found out a way to raiſe it, and not only ſo, but to make it perpetual. This preſent King eſpecially, the moſt ingenious and exquiſite Prince in the World for increaſing his Revenues, has raiſed it, as he hath done other Taxes, according to his *own Pleaſure*; and from the *Tenth*, he has brought it up now to the *Fourth* part, ſo that if a Curate hath a Living but of a Hundred Pounds *per Annum*, he muſt pay every Year to the King 25 Pounds of it, beſides what he is obliged to contribute towards the *Free-Gift*, that the Clergy make every Five Years to the King. *If the Clergy, who are Favourites, be ſo much Oppreſs'd, What muſt be the Condition of the Laity.*

Paper and Parchment Mark'd.

The *Paper* and *Parchment* Mark'd was impoſed in the Year 1672. And they are ſo called from a *Flower-de-Luce*, wherewith they are ſtamped; all Indentures, Bonds, Agreements, Leaſes; in a word, all manner of Writings, except private Letters, and Bills of Exchange, muſt be written upon this *Paper* or *Parchment* only, otherwiſe they are void in Law. The *Paper* is divided into Sheets, half Sheets, and Quartes of a Sheet. The whole Sheet is ſold for Three pence, the Half for three Half-pence, and the Quarter for Three Fathings. The

Parch-

Parchment is dearer, for you muſt give Twenty pence for a Skin. Now whoſoever conſiders the great Extent of *France*, muſt needs agree that this muſt bring in a mighty Summ of Money.

The Controlle.

At much about the ſame time that this *Paper*-Tax was impoſed, there was another Tax found out, called *Controlle*. Now to rightly underſtand what this is, I muſt obſerve to you, that whereas Law Suits generally begins, here in *England*, by Arreſts, they begin in *France* by a *Summons*, to appear before the Judges. This *Summons* muſt be *Controlled*, that is, viewed, and Signed by an Officercalled *Controller*, whoſe Fee is Five pence.

The King's Mark upon Gold and Silver Plate.

All the Silver and Gold Plate that is made throughout the Kingdom, muſt be alſo ſtamped with the King's *Mark*, and the Goldſmith pays for that 3 Shillings and 4 pence for every Mark, that is, for every Eight Ounces. This Duty was Yearly ſet to Farm for 25000 Pounds.

Upon Pewter.

Pewter muſt be alſo ſtamped with the King's Mark, which Coſts one Penny *per* Pound.

Upon Stockings.

The *Stockings* coming from Foreign Countries are alſo Mark'd, and the King hath for his Mark Two pence *per* Pair.

Upon Hats.

So are alſo all *Hats*, and the Duty upon them is 10 *d.* Pence a piece.

Iron, *Steel*, *Copper* and *Leather* muſt be alſo Marked; but indeed I cannot poſitively ſay now, what the Duty is.

Every *Hackney-horſe* in the Kingdom, pays Yearly to the King Two Crowns.

The new Tax upon Chocolate, Tea and Coffee, was let yearly at 30769 *l.* 4 *s.* 6 *d.*

In many Provinces of *France*, as in *Normandy*, *&c.* the Pidgeon-Houſes are Aſſeſſed in Ten Years; ſome of them pay 25 Crowns, others, more or leſs, according to the bigneſs of them.

The *French* Nobility and *Gentry*, being obliged, or, at leaſt, uſed to ſpend more than their yearly Revenue,

it often happens, that they Contract ſo many Debts, as makes them forced to Sell their Eſtates. Now if their Noble Mannors are ſold to any Merchant, or other, under the Quality of a Nobleman, they muſt pay every Twentieth Year, a whole Year's Revenue to the King, and this is what the *French* call *Francfief*.

There is another Duty all over the Kingdom, called *Barrage*, which is paid by the Waggoners and Carriers, and this was employed for the repairing of Bridges and High-ways; now the King hath appropriated it all to his own uſe, under the Promiſe, That he himſelf would take care of Pavements, Bridges, &c. But he has kept his Word herein as Religiouſly, as he hath the Treaty of *Nimeguen*.

Every Houſe in *Paris* was Aſſeſſed at a certain Summ for the Poor, and the Scavengers, as they are here in *London*; but the King hath obliged the Proprietors of each Houſe, to redeem that Tax, by paying a certain Summ into his Coffers, and he hath taken upon him the care of keeping the Poor, and of Cleanſing the Streets; but how he hath performed what he had promiſed, we may learn from Publick Intelligences, wherein we are told, That all the Inhabitants of *Paris* have been now lately Aſſeſſed, upon the Account of the Poor.

Beſides the Duties of the *Cuſtom-Houſe*, there is a kind of Tax upon *Tobacco*, I ſay, a kind of Tax? becauſe it is rather, in reality, an Engroſſing of the Trade of that Commodity. There are a Company of People, that pay to the King a Summ of Money yearly, to have the Privilege of ſelling *Tobacco*, and that at their own Word. This Summ amounts to about 60000 *l.* Sterling.

All People who let Lodgings Furniſhed in *Paris*, and all the Inn-keepers upon High-ways, have been Taxed within theſe three Months.

Though the Councellors in Parliament be very numerous,

merous, yet the *French* King hath lately, I mean, ſince the beginning of this War, encreaſed their Number, of *Eighth* in each Parliament, who have paid ready Money for their Places, each of them 100000 *Livres*, that is 7692 *l.* 6 *s.* 1 *d.* 2 *fart.* Sterling: And over and above this Summ, they pay the Annual Duty, as well as others, and each of them have been Taxed, ſince that time, 12 Thouſand *Livres*, or 976 Pounds, 18 Shillings Sterling.

The *French* King hath Erected *En Titre d'Office*, the Mayors of all the Cities of the Kingdom; and becauſe this Place is Hereditary, and thoſe in poſſeſſion of them, are free from Quartering of Soldiers, and other Publick Charges, beſides the Honour, they have been Sold very dear. I will give but an Inſtance, the Mayor of *Caen* in *Normandy*, which is not one of the moſt conſiderable Cities in *France*, has paid about 4000 *l.* Sterling.

Thoſe who ſell any *Brandy* by Retail in their Shops, or in the Streets, at a Half-penny a Glaſs, (as they uſe in moſt part of *France*) have been Erected alſo, ſince this War, *En Titre de Office*, and have paid 23 Pounds, 1 Shilling, 6 Pence.

A very poor Sort of People, called *Criers of old Shooes, Hats and Rags*, have alſo been Erected *En Titre d'Office*, and each of them has paid 7 Pounds, 13 Shillings, 6 Pence.

The Barbers, who were Perriwig-makers, were Erected *En Titre d'Office* in 1672, and then they paid 153 Pounds, 18 Shillings; and ſoon after, they were forced to pay a like Summ, and ſince this War, they have been Taxed a-new, each of them at 38 Pounds, 7 Shillings, 6 Pence.

I will not however ſay, that in all the Cities of *France*, they have paid ſo much, for I would have this be underſtood of *Paris* only, for in the other Cities, they have paid proportionable to their Trade. Another Ob-

Obſervation I muſt make is, that the very Country-Village Barbers have been forced to take *Letters of Licenſe* from the King; and, I ſuppoſe, no Body will think that they are Granted *gratis*, when they are ſo forced upon them.

The *French* King begun by the *Perriwig-makers*, to Tax *Trades-men*: For in a little while after, all the other *Trades-men* and *Artificers* throughout the Kingdom were Aſſeſſed likewiſe. To be particular in this point, would require a Volume, and ſo I muſt content my ſelf, for brevity ſake, with one Example, which ſhall be of the *Weavers* of *Paris*, the moſt miſerable Tradesmen in *France*, who were Aſſeſſed at 7 Pounds, 13 Shillings, 6 Pence.

All *Officers of Juſtice*, as Judges, Attornies, Regiſters, Bailiffs, Notaries, *&c.* have alſo been Taxed, every one of them, according to the Fees of their ſeveral reſpective Places.

The *Packers* have been alſo Erected *En Titre d'Office*, but I cannot yet tell what they have paid.

Every Month produces ſome new found out Offices, and about a Year ago, the *Porters* were Erected *En Titre d'Office*, under the Title of *Bouteurs a Port*, that is, with the Privileges of unloading the Boats laden with Wine, and ſome other Commodities. They paid each of them about 800 *l.* Sterling, and they are allowed about Five pence *per* Tun. This will look ſomewhat Romantick, at leaſt, very ſurprizing; but it muſt be conſidered, that theſe Places being Hereditary, and of a great Revenue, a Man can make no better uſe of his Money, than in purchaſing of them.

Since the beginning of this War, the *French* King has Created ſome Officers for *Funerals*, called *Criers*. When any Perſons die, theſe Officers are appointed to take care of their Funerals, which they make at what Expence they pleaſe, for no Body can oppoſe them, un-

der

der a very great Penalty. They are allowed for their Trouble, a certain Summ of Money, and beſides, they enjoy ſome Privileges and Immunities, as from quartering of Soldiers, and other Pariſh Charges.

There is a World of other Duties, Taxes and Offices, which it would be too tedious to relate, and, in a manner, impoſſible. But, I hope, what I have ſaid, is ſufficient to convince any Man of Brains and Senſe, that is not of a Reſolved and Obſtinate Inflexibility, that this *French* King hath carried his Tyranny, as well as his *Prerogative*, to a Degree unknown unto all former Ages I'll therefore leave this Subject, after this ſhort Remark, That in the *New Conqueſts*, People are no better Treated than in *France*. The *Brewers* in *Mons* have been lately Erected *En Titre d'Office*, and have been forced to pay a *Hundred Crowns* a piece; a Man cannot be admitted into *Holy Orders*, without paying 4 Crowns, nor Contract Matrimony, without a Licenſe, which coſts Ten Shillings.

I had almoſt forgot mentioning one thing, which is even more intolerable, than the heavieſt Tax I have yet ſpoke of, I mean, the Raiſing or Leſſening the Current Coin. And to explain my meaning, I muſt obſerve to you, That when the *French* King is at a pinch for Money, then he raiſes his Coin, as high as he pleaſeth; and afterwards he Leſſeneth it, when he hath not ſuch need. Thus *Lewis's d'or* are riſen at this time, from Eleven to Fourteen *Livres*, and his Crowns in proportion; ſo that when ever this War ſhall be at an end, People will loſe Four Shillings Six pence in every *Lewis d'Or*, and ſooner too, if this War continues. For the King, by his *Royal Edict*, will, as he hath already done ſeveral times, ſet a lower Value upon the ſame pieces, and Command them all to be brought into the Mint, by a certain ſtated Time, under ſevere Penalties, to be new Stamp'd; and then afterwards he will raiſe the

Price

Price as high as he pleaſes, by which means, he will get a vaſt profit himſelf, to the Depreſſion and Ruine of his People. One Inſtance will ſerve to clear up this; the *Lewis d'Or*, which are Current now at Fourteen *Livres*, will be Valued but at Twelve, and they muſt be carried to the Mint, where the King will pay them in at that Price, with his new Stamp'd Coin; and ſome time after, thoſe very *Lewis's d'Or* with the new Royal Stamp, ſhall be worth Fourteen and Fifteen *Livres*, or what ever other higher Value the King is pleaſed to put them at.

I muſt not forget neither the Five Millions of *Livres*, that the City of *Paris* is now, at this Day, obliged to pay to the King, as we may ſee in our *Gazette*. This forced Payment, which amounts near to Four Hundered Thouſand Pounds Sterling, is a little hard, conſidering the other Taxes which that City is Charged withal.

ARTICLE VII.

Of the French *King's yearly Revenues, and how it is Collected.*

NOtwithſtanding all the Taxes I have already mentioned, and the many others which I have here omitted, yet the *French* King's yearly Revenue amounts not to ſo great a Summ, one would be eaſily tempted, at firſt, to imagine. I have been often told, that it came to above a Hundred and Fifty Millions of Livres; but after a narrow Inquiry into it, I found, that at the death of Monſieur *Colbert*, it came only to a Hundred Thirty Three Millions, Two Hundred Thouſand Livres, or Ten Millions, Two Hundred Forty Six Thouſand, One Hundred and Fifty Three Pounds, Sixteen Shillings and Six Pence of our *Engliſh* Money. Now when we conſider, that ſince this War, the *French* King hath raiſed his Taxes higher than ever they were, and

Created

Created many Offices and Employments, we ſhall be apt to think, that his Revenues muſt needs be ſo much the more increaſed; but yet, if at the ſame time, we do but reflect upon the lamentable Decay of his Trade in that Kingdom, we ſhall find, upon a ſerious Examination, that the *increaſing* of his *Taxes*, can hardly make amends for the *loſs* of his *Cuſtoms*, and conſequently that his Revenue is much about what it was at the time I ſpeak of.

But perhaps ſome Body will ſay, How can the *French* King keep ſuch great Armies in Pay, if his yearly Revenue be no more? The Anſwer to this Objection is very eaſie, to any one who knows that 20000 Horſe, ſtands this Nation in more, than a 100 Thouſand coſts the *French* King. Our ſingle Troopers have near 2 *s.* 6 *d.* a Day, and the *French* have hardly 5 *d.* Our Foot Soldiers have 8 *d.* or, at leaſt, 6 *d.* in the Field, and the *French* have only *Six Farthings*, and the *Munition-bread*.

Here I could very well put an end to this Diſcourſe, but that I think my ſelf obliged to remove one Objection more, which, I know, *ſome People* will be apt to make againſt me, *viz.* That if the *French* pay yearly but Ten Millions, and *England* Five, we lie under harder Circumſtances than they do; ſince *France* is Twice as big as *England* at leaſt.

This, I confeſs, ſeems at firſt, to be a very ſpecious and conſiderable Objection, but in Anſwering of it, I would deſire my Reader to make, with me, theſe following Remarks; First, 'Tis a Truth beyond Contradiction, that the Taxes laid in *England*, how heavy ſoever they may ſeem to be, are but for one Year, and theſe too Laid on, as by our own Conſent; but thoſe in *France* have been made perpetual, by the Grand Impoſer on his Subject's Eſtates and Liberties, for above theſe Twenty Years. This is a very notable Difference. Secondly, It muſt be obſerved, that all Taxes in *France*,

except

except the *Thille*, are let to Farm, whereby it is manifeſt, that they muſt produce more than what the King receives: For as a Farm in any Country, muſt not only produce enough to make the Farmer able to pay his Landlord his Rent, but alſo to repay his Expences, and to maintain himſelf and his Family. And juſt ſo it is, in relation to the Taxes that are laid on the *French*. But with a far more comfortable Difference to the Farmers of the *French* King's Revenues, I mean, to thoſe who have the leaſt Finger in them; for they, in a ſhort time, become ſo vaſtly rich, that the greateſt Lords in *France*, as the Mareſchal *de Lorges*, and ſeveral others, have thought themſelves happy, in Marryrying their Daughters.

Theſe Farmers advance Money to the King, and then they repay themſelves out of the People's Pockets, and God knoweth, with what Verations, and Tyrannical Oppreſſions, for they are Impowered to do what ever they pleaſe. Thoſe who have computed, as near as poſſibly they could, how many Men are Employed in the Levying the King's Revenues, do aſſure me, that they are above 80 Thouſand, who are kept at the People's Charges, the keeping of whom is dearer, by far, than the barely maintaining of a Hundred Thouſand Soldiers: But a Man muſt have ſeen this, to believe it.

Now whoſoever will ſeriouſly conſider theſe things, will no doubt, agree with me, that the *French* Nation Groans under a very Slaviſh, and worſe than *Egyptian* Bondage, and that they pay a great deal more, than what appears in the Books of the Royal Treaſury. I was, one day, diſcourſing in *France* upon this Point with a very learned Man, and one that very well underſtood this Buſineſs, and he told me, That upon a very modeſt Computation, he had found that the Kingdom of *France*, paid Yearly above 200 Thouſand Millions, upon account of the King's [illegible], that is, above 15384615 *l.* 7 *s.* 6 *d.* Sterling; tho' I will not abſolutely relie on my Friend's Account, yet this ſmall Treatiſe, I hope, will be enough to convince any unprejudiced Perſon, that it is not altogether improbable.

I will only now, deſire my Readers to peruſe this little Book with care, and then to conſider how much they are obliged to thoſe who are indefatigable in their Labour and Induſtry, to bring this Nation under the dreadful Tyranny of *France*.

FINIS.